Regulation IV.2.(c). Consistency and Uniformity in Reporting.

- (1) **Year-to-Year consistency.** In filing returns with this state, if the taxpayer departs from or modifies the manner in which income has been classified as business income or nonbusiness income in the returns for prior years, the taxpayer shall disclose in the return for the current year the nature and extent of the modification.
- (2) **State-to-State consistency.** If the returns or reports filed by a taxpayer for all states to which the taxpayer reports under Article IV of this Compact or the Uniform Division of Income for Tax Purposes Act are not uniform in the classification of income as business or nonbusiness income, the taxpayer shall disclose in its return to this state the nature and extent of the variance.